AMENDMENTS TO THE SPECIFICATION

Please replace Paragraph [0079] with the following paragraph rewritten in amendment format:

[0079] Next, as shown in Fig. 1, specified regions of the interlayer dielectric layer 40 are selectively etched and removed, to form a contact hole [[42]] 46 that may reach the drain region 16 or the like. Then, the contact hole is filled with a conductive material (for example, tungsten) to form a contact layer 32.

Please replace Paragraph [0084] with the following paragraph rewritten in amendment format:

[0084] Here, by forming the silicon oxide layer 48 thin to a thickness of 10 – 80nm, the number of etching steps for forming the contact hole 46 can be reduced compared to the modified example (1) shown in Fig. 5. In the case of the modified example (1), since the film thickness of the silicon oxide layer 44a is large, as shown in Fig. 5, each of the silicon oxide layer 44b, the layer [[44]] 42 containing nitride, and silicon layer 44a among the interlayer dielectric layer 40 independently needs an etching step. In contrast, in the case of the modified example (2) shown in Fig. 6, since the silicon oxide layer is thin, which is 10-80nm, in an etching step for the layer 42 containing nitride, the silicon oxide layer 48 can be etched by conducting an overetching. As a consequence, the number of etching steps for forming the contact hole 46 can be reduced compared to the modified example (1) shown in Fig. 5.

Please replace Paragraph [0126] with the following paragraph rewritten in amendment format:

[0126] Referring to Figure [[7]] 17, Delta WL-Vth values sharply drop when the silicon oxide film becomes 30nm or greater. Accordingly, in order to inhibit amounts of change in the threshold voltage on the control gate and stabilize the memory characteristic, the silicon oxide film may preferably be set at a film thickness of 30nm or greater. On the other hand, with respect to FTUR, its value is 1.2 or lower when the film thickness becomes 70nm or lower. The comparative value of 1.2 is equivalent to an absolute value of 0.6 (V/decade) as converted, wherein, when the value is 0.6 or lower, the rewritable number required for a memory can be maintained. This means that, when the film thickness is 70nm or less, the required rewritable number can be maintained.